

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

SOUTH SHORE SAVINGS BANK, SUCCESSOR BY
MERGER TO SOUTH WEYMOUTH SAVINGS BANK,

Plaintiff,

v.

JOEL K. LOGAN, INDIVIDUALLY AND AS TRUSTEE)
OF CRESTVIEW MANAGEMENT TRUST;)
MARY ELLEN LOGAN, INDIVIDUALLY AND AS)
TRUSTEE OF CRESTVIEW MANAGEMENT TRUST;)
MASSACHUSETTS DEPARTMENT OF REVENUE;)
J. GLABB, LLC AS ASSIGNEE OF KING DAVID)
TRUST; CIRELLI FOODS, INC.; INTERNAL REVENUE)
SERVICE; JONATHAN BASHEIN AS ASSIGNEE OF)
NIXON PEABODY, LLP; ROBERT J. GRIFFIN, ESQ.;)
THOMAS F. REILLY, ATTORNEY GENERAL OF)
THE COMMONWEALTH OF MASSACHUSETTS;)
THE COMMONWEALTH OF MASSACHUSETTS BY)
ITS DEPARTMENT OF PUBLIC HEALTH;)
HEALTHCARE CAPITAL RESOURCES, INC., AND)
HCFP FUNDING, INC., SUCCESSOR IN INTEREST)
TO HEALTH PARTNERS FUNDING, L.P.,)

Defendants.

Civil No. _____

05 - 11754 RGS

RECEIPT # _____
AMOUNT \$ _____
SUMMONS ISSUED N/A
LOCAL RULE 4.1 _____
WAIVER FORM _____
MCF ISSUED _____
BY DPTY. CLK. M.P.
DATE 8/24/05

MAGISTRATE JUDGE JLA

NOTICE OF REMOVAL TO THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

The defendant United States of America, improperly named and sued as "Internal Revenue Service," by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, respectfully states as follows:

1. The United States of America has been named as a defendant to the civil action that is now pending in the Superior Court Department, Norfolk County, for the Commonwealth of Massachusetts, entitled South Shore Savings Bank v. Joel K. Logan, et al., Case No.

NOCV2005-00868-D.

- 2 -

2. This action is removable to the United States District Court for the District of Massachusetts, pursuant to 28 U.S.C. § § 1441, 1442 and/or 1444.
3. No prior removal of this action has been attempted.
4. The removal of this action is timely under the provisions of 28 U.S.C. §1446(b) as the United States has thirty days from the date of service to remove to federal court.
5. Copies of all pleadings received by the defendant United States in this proceeding are attached hereto.

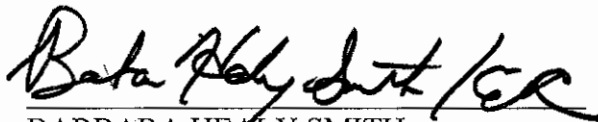
I hereby certify that a true copy of the above document was served upon (each party appearing pro se and) the attorney of record for each other party by mail on

August 24, 2005

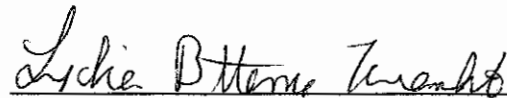
Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney



BARBARA HEALY SMITH
United States Attorney's Office
One Courthouse Way
Suite 9200
Boston, Massachusetts 02210



LYDIA BOTTOME TURANCHIK
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6560
Lydia.D.Bottome@usdoj.gov

BAKER, BRAVERMAN & BARBADORO, P.C.

ATTORNEYS AND COUNSELLORS AT LAW

50 BRAINTREE HILL PARK

SUITE 108

BRAINTREE, MASSACHUSETTS 02184-8724

WARREN F. BAKER
JONATHAN BRAVERMAN
PAUL N. BARBADORO
GENE J. GUIMOND

MICHAEL P. MURPHY
SUSAN M. MOLINARI
CHRISTOPHER J. SULLIVAN
LISA BOND

TELEPHONE
(781) 848-9610

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INTERNET ADDRESS
BBBS-LAW.COM

OF COUNSEL

WILLIAM B. GOLDEN
WILLIAM P. SWEENEY, II
DOROTHY O'FLAHERTY NEDELMAN

July 28, 2005

CERTIFIED MAIL/Return Receipt Requested

United States Attorney's Office
District of Massachusetts
U.S. Courthouse, Suite 9200
One Courthouse Way
Boston, MA 02210

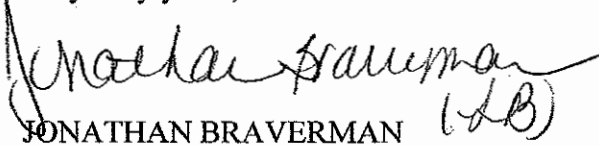
RE: South Shore Savings Bank v. Joel K. Logan, et al
Civil Action No. NOCV2005-00868-D

Dear Sir/Madam:

Please be advised that the Internal Revenue Service is a named Defendant in the above-captioned interpleader action. Therefore, pursuant to Federal Rules of Civil Procedure Rule 4(i), enclosed please find a copy of the Complaint, Summons, Civil Action Cover Sheet, and Tracking Order regarding the above-captioned matter.

Thank you for your time and attention to this matter.

Very truly yours,


JONATHAN BRAVERMAN (LB)

JB/jq
enclosures

RECEIVED
U.S. ATTORNEY
05 JUL 29 PM 2:14

**CIVIL ACTION
COVER SHEET**

DOCKET NO.(S)

**Trial Court of Massachusetts
Superior Court Department**County: NorfolkPLAINTIFF(S) **SOUTH SHORE SAVINGS BANK, SUCCESSOR-
BY-MERGER TO SOUTH WEYMOUTH SAVINGS BANK**

DEFENDANT(S)

JOEL K. LOGAN, ET AL.ATTORNEY, FIRM NAME, ADDRESS AND TELEPHONE
**Jonathan Braverman, Baker, Braverman &
Barbadoro, P.C., 50 Braintree Hill Park,
Braintree, MA 02184**
Board of Bar Overseers number: **054740**

ATTORNEY (if known)

Origin code and track designation

Place an x in one box only:

- ☒ 1. F01 Original Complaint
- ☐ 2. F02 Removal to Sup.Ct. C.231,s.104
(Before trial) (F)
- ☐ 3. F03 Retransfer to Sup.Ct. C.231,s.102C (X)

- ☐ 4. F04 District Court Appeal c.231, s. 97 &104 (After trial) (X)
- ☐ 5. F05 Reactivated after rescript; relief from judgment/Order (Mass.R.Civ.P. 60) (X)
- ☐ 6. E10 Summary Process Appeal (X)

TYPE OF ACTION AND TRACK DESIGNATION (See reverse side)

CODE NO.	TYPE OF ACTION (specify)	TRACK	IS THIS A JURY CASE?
<u>D99</u>	<u>Interpleader</u>	<u>(F)</u>	<u>()</u> Yes <u>(X)</u> No

The following is a full, itemized and detailed statement of the facts on which plaintiff relies to determine money damages. For this form, disregard double or treble damage claims; indicate single damages only.**TORT CLAIMS**

(Attach additional sheets as necessary)

A. Documented medical expenses to date:

1. Total hospital expenses	\$
2. Total Doctor expenses	\$
3. Total chiropractic expenses	\$
4. Total physical therapy expenses	\$
5. Total other expenses (describe)	\$
Subtotal	\$

B. Documented lost wages and compensation to date	\$
C. Documented property damages to date	\$
D. Reasonably anticipated future medical and hospital expenses	\$
E. Reasonably anticipated lost wages	\$
F. Other documented items of damages (describe)	\$

G. Brief description of plaintiff's injury, including nature and extent of injury (describe)

\$

TOTAL \$

CONTRACT CLAIMS

(Attach additional sheets as necessary)

Provide a detailed description of claim(s):

TOTAL \$

PLEASE IDENTIFY, BY CASE NUMBER, NAME AND COUNTY, ANY RELATED ACTION PENDING IN THE SUPERIOR COURT DEPARTMENT**"I hereby certify that I have complied with the requirements of Rule 5 of the Supreme Judicial Court Uniform Rules on Dispute Resolution (SJC Rule 1:18) requiring that I provide my clients with information about court-connected dispute resolution services and discuss with them the advantages and disadvantages of the various methods."**

Signature of Attorney of Record

DATE: 5/13/05

Commonwealth of Massachusetts
County of Norfolk
The Superior Court

CIVIL DOCKET# NOCV2005-00868-D

RE: **Successor by merger to South Weymouth Savings Bank v Logan individually et al**

TO: Jonathan Braverman, Esquire
Baker Braverman & Barbadoro
50 Braintree Hill Park Suite 108
Braintree, MA 02184-8724

TRACKING ORDER - F TRACK

You are hereby notified that this case is on the **fast (F) track** as per Superior Court Standing Order 1-88. The order requires that the various stages of litigation described below must be completed not later than the deadlines indicated.

STAGES OF LITIGATION

DEADLINE

Service of process made and return filed with the Court	08/14/2005
Response to the complaint filed (also see MRCP 12)	10/13/2005
All motions under MRCP 12, 19, and 20 filed	10/13/2005
All motions under MRCP 15 filed	10/13/2005
All discovery requests and depositions completed	03/12/2006
All motions under MRCP 56 served and heard	04/11/2006
Final pre-trial conference held and firm trial date set	05/11/2006
Case disposed	07/10/2006

The final pre-trial deadline is **not the scheduled date of the conference**. You will be notified of that date at a later time.

Counsel for plaintiff must serve this tracking order on defendant before the deadline for filing return of service.

This case is assigned to session D sitting in CtRm 8 at Norfolk Superior Court.

Dated: 05/16/2005

Walter F. Timilty
Clerk of the Courts
BY:
Assistant Clerk

Location: CtRm 8
Telephone:

COMMONWEALTH OF MASSACHUSETTS

NORFOLK,SS.

SUPERIOR COURT DEPARTMENT
CIVIL ACTION NO.

SOUTH SHORE SAVINGS BANK,
SUCCESSOR-BY-MERGER TO
SOUTH WEYMOUTH SAVINGS BANK,

Plaintiff

v.

JOEL K. LOGAN, INDIVIDUALLY AND
AS TRUSTEE OF CRESTVIEW MANAGEMENT
TRUST; MARY ELLEN LOGAN, INDIVIDUALLY
AND AS TRUSTEE OF CRESTVIEW MANAGEMENT
TRUST; MASSACHUSETTS DEPARTMENT OF
REVENUE; J. GLABB, LLC AS ASSIGNEE OF
KING DAVID TRUST; CIRELLI FOODS, INC.;
INTERNAL REVENUE SERVICE; JONATHAN BASHEIN
AS ASSIGNEE OF NIXON PEABODY, LLP;
ROBERT J. GRIFFIN, ESQ.; THOMAS F. REILLY,
ATTORNEY GENERAL OF THE COMMONWEALTH
OF MASSACHUSETTS; THE COMMONWEALTH OF
MASSACHUSETTS BY ITS DEPARTMENT OF PUBLIC
HEALTH; HEALTHCARE CAPITAL RESOURCES, INC.,
AND HCFP FUNDING, INC., SUCCESSOR-IN-INTEREST
TO HEALTH PARTNERS FUNDING, L.P.,

Defendants.

MORTGAGEE'S COMPLAINT FOR INTERPLEADER

Parties

1. Plaintiff, South Shore Savings Bank, successor-by-merger to South Weymouth Savings Bank, is a Massachusetts corporation with a usual place of business at 1530 Main Street, South Weymouth, Massachusetts.

2. Defendant, Joel K. Logan is an individual with a residential address of 1035 Main Street, Norwell, Massachusetts.
3. Defendant, Joel K. Logan is Trustee of the Crestview Management Trust under declaration of trust dated February 28, 1985 and recorded at the Norfolk County Registry of Deeds in Book 6610 at Page 363.
4. Defendant, Mary Ellen Logan is an individual with a residential address of 1035 Main Street, Norwell, Massachusetts.
5. Defendant, Mary Ellen Logan is Trustee of Crestview Management Trust under declaration of trust dated February 28, 1985 and recorded at the Norfolk County Registry of Deeds in Book 6610 at Page 363.
6. Defendant, Massachusetts Department of Revenue is an agency of the Commonwealth of Massachusetts with a usual place of business in Boston, Massachusetts.
7. Defendant, J. Glabb, LLC is the Assignee of King David Trust with a usual place of business in Holbrook, Massachusetts.
8. Defendant, Cirelli Foods is a Massachusetts corporation with a usual place of business in Middleboro, Massachusetts.
9. Defendant, the Internal Revenue Service is a governmental agency with a usual place of business in Andover, Massachusetts.
10. Defendant, Jonathan Bashein is the assignee of a mortgage held by Nixon Peabody, LLP with a usual place of business in Boston, Massachusetts.
11. Defendant, Robert J. Griffin, Esq. is a receiver with a principal place of business in Boston, Massachusetts.

12. Defendant, Thomas F. Reilly is the Attorney General for the Commonwealth of Massachusetts with a principal place of business in Boston, Massachusetts.
13. Defendant, the Commonwealth of Massachusetts by its Department of Public Health is a government agency with a usual place of business in Boston, Massachusetts.
14. Defendant, HealthCare Capital Resources, Inc. is a Massachusetts Corporation with a usual place of business in Weston, Massachusetts.
15. Defendant, HCFP Funding, Inc., successor-in-interest to Health Partners Funding, L.P. is a Delaware corporation with a usual place of business in Michigan.

Facts

16. Plaintiff was the holder of a mortgage encumbering the property located at 86 Greenleaf Street, Quincy, Massachusetts by virtue of and execution of same by Joel K. Logan, Individually and as Trustee of Crestview Management Trust and Mary Ellen Logan, Individually and as Trustee of Crestview Management Trust to South Shore Savings Bank, successor-by-merger to South Weymouth Savings Bank. Said mortgage is dated November 3, 1992 and recorded with the Norfolk County Registry of Deeds in Book 9592 at Page 403, as amended by modification agreement and amendment to mortgage recorded at said Registry in Book 12606 Page 499. (A true and accurate copy of said mortgage is attached hereto and incorporated herein as Exhibit "1".)
17. On or about March 10, 2005, Plaintiff foreclosed on said mortgage on the aforementioned real estate by exercising the Power of sale contained therein. The proceeds from the foreclosure sale totaled \$995,000.00.

18. After crediting itself with all proper charges, expenses of foreclosure and payments of the balance due of the Mortgagors, Plaintiff now holds in its possession surplus in the amount of \$548,254.00 and has no personal interest in said funds.
19. By reason of conflicting claims and interests of the Defendants named herein, Plaintiff is in doubt as to which of said Defendants are entitled to said foreclosure surplus proceeds and in what amounts.

Wherefore, Plaintiff, South Shore Savings Bank, successor-by-merger to South Weymouth Savings Bank respectfully requests that this Honorable Court enter relief as follows:

- (1) that the Plaintiff be authorized and directed to pay into the Court the sum of \$548,254.00 less its reasonable attorneys' fees, expenses and costs incurred in bringing this Interpleader Complaint;
- (2) that the Defendants each be temporarily and permanently restrained and enjoined from instituting or prosecuting further action or proceeding against Plaintiff in any court regarding said foreclosure surplus;
- (3) that the Defendants be ordered to interplead and litigate among themselves their rights or claims to said foreclosure surplus deposited into the Court;
- (4) that a Judgment be entered discharging Plaintiff from all liability to anyone in the count of said foreclosure surplus proceeds as deposited into the Court;

- (5) that the Plaintiff be awarded its costs and reasonable attorneys' fees in bringing this Interpleader action and deduct same from the foreclosure proceeds; and
- (6) that this Court grant such further relief as it deems just and appropriate.

Respectfully submitted,
South Shore Savings Bank,
Successor-by-merger to South Weymouth
Savings Bank.
Plaintiff,
By its attorneys,



JONATHAN BRAVERMAN, ESQ.

BBO # 054740

LISA BOND, ESQ.

BBO # 654266

Baker, Braverman & Barbadoro, P.C.

50 Braintree Hill Park, Suite 108

Braintree, MA 02184

(781) 848-9610

Date:

5/13/05

EXHIBIT "1"

9592

132636

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403

MORTGAGE AND SECURITY AGREEMENT

KNOW ALL MEN that JOEL K. LOGAN, Trustee of Crestview Management Trust u/d/t dated February 28, 1985 and recorded with Norfolk Deeds Book 6610, Page 363 and JOEL K. LOGAN and MARY ELLEN LOGAN of Norwell, Plymouth County, Massachusetts hereby grants unto South Weymouth Savings Bank (the "Mortgagee"), a Massachusetts banking corporation having its principal place of business at 88 Pleasant Street, S. Weymouth, Norfolk County, Massachusetts, with Mortgage Covenants to secure payment of SIX HUNDRED AND FIVE THOUSAND (\$605,000.00) DOLLARS, with interest and any other charges thereon, payable as provided in a certain note of even date, together with all amendments, extensions and renewals now or hereafter made thereto (the "note"), and also to secure the performance of all covenants and agreements herein contained, the land at 86 Greenleaf Street, Quincy, Norfolk County, Massachusetts and 1035 Main Street, Norwell, Plymouth County, Massachusetts together with any improvements now or hereafter situated thereon, all as described in Exhibit "A" annexed hereto prior to the execution hereof and incorporated herein by reference as if fully set out herein.

Also all of the articles, fixtures and equipment owned by the Mortgagor and now or hereafter situate on above-described premises or used therewith, or which now or hereafter are made a part of the realty, together with all rents, issues, profits, insurance contracts and proceeds and taking awards or rights with respect thereto existing or hereafter arising.

The above-described realty, articles, fixtures, equipment, rents, issues, profits, insurance contracts and proceeds and taking awards and rights, together with any and all improvements now on such realty, or from time to time thereon, and any additions thereto or replacements thereof, construction materials owned by the Mortgagor whether or not incorporated into the premises, permits, plans, and construction contract rights are herein collectively referred to as the "Property".

The Mortgagor covenants and agrees that, as of the execution hereof and upon the subsequent acquisition of any Property which is subject to the Uniform Commercial Code ("Personal Property"), the Mortgagor shall:

(a) provide the holder with a precise inventory of the same, as and when acquired;

(b) execute and deliver to the holder, in form appropriate for recording and filing first security agreement and financing statements on all Personal Property;

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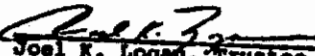
ACPT 12606/499

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9592

414

EXECUTED as a sealed instrument this 3rd of
November, 1992.


Joel K. Logan, Trustee of
Crestview Management Trust


Joel K. Logan

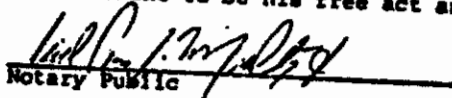

Mary Ellen Logan

COMMONWEALTH OF MASSACHUSETTS

Norfolk County, ss:

November 3 1992

Then personally appeared Joel K. Logan, Trustee, as
aforesaid and individually and Mary Ellen Logan and
acknowledged the foregoing instrument to be his free act and
deed before me,


Notary Public

WILLIAM J. McNULTY, JR.
Notary Public
My Commission Expires May 2, 1997

17

9592

415

EXHIBIT "A"

Parcel One

A certain parcel of land with the buildings thereon situated in Quincy, Norfolk County, Massachusetts bounded and described as follows:

SOUTHERLY	on Greenleaf Street, 130 feet;
EASTERLY	on land now or formerly of Southworth, 145 feet;
NORTHERLY	on land now or formerly of Henry T. Gallagher et ux, 60 feet;
WESTERLY	on land now or formerly of said Gallagher 5 feet; and again
NORTHERLY	on land now or formerly of said Gallagher 70 feet; and again
WESTERLY	on Putnam Street, 140 feet.

Containing 18,500 square feet of land by any or all of said measurements or contents more or less.

For title see Norfolk Deeds in Book 6610, Page 371.

Address of property: 86 Greenleaf Street, Quincy, MA.

Parcel Two

A certain parcel of land in Norwell, Plymouth County, Massachusetts together with the improvements thereon known and numbered as Lot 3 on a Plan entitled "Plan of Land, Main Street, Norwell, Massachusetts, Prepared for Lanata Family Trust" dated February 1, 1985, by Perkins Engineering, Inc., which plan is recorded with Plymouth County Registry of Deeds in Plan Book 25, Page 656, which lot is located on the northern side of Main Street in Norwell and which lot is more particularly bounded and described as follows:

Beginning at a point on the northern side of Main Street which point is the southwest corner of the premises herein described:

Thence running by Lot 2 North 24	31' 05" West 51.14 feet;
Thence turning and running again by Lot 2 North 16	05' 17"
	East 387.41 feet;
Thence turning and running again by Lot 2 North 54	14' 37"
	East 106.97 feet;
Thence turning and running again by Lot 2 North 16	30' 00"
	West 115.79 feet;
Thence turning and running again by Lot 2 North 35	33' 00"
	East 287.91 feet;

JT

BK 12606PG499

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88956

MODIFICATION AGREEMENT
AND
AMENDMENT TO MORTGAGE

RECORDED
NORFOLK COUNTY REGISTRY OF DEEDS
BOOK 12606 PAGE 499
SAFETY T. HARRISON, REGISTRAR

THIS MODIFICATION AGREEMENT AND AMENDMENT TO MORTGAGE is entered into as of June 24, 1998, by and between JOEL E. LOGAN, TRUSTEE CRESTVIEW MANAGEMENT TRUST, under Declaration of Trust dated February 28, 1985 and recorded at the Norfolk Registry of Deeds in Book 6610, Page 363 (hereinafter referred to as "Crestview Management Trust"), and SOUTH SHORE SAVINGS BANK, successor by merger to South Weymouth Savings Bank (hereinafter called "Lender") a Massachusetts banking corporation having a usual place of business at 1530 Main Street, Weymouth, Massachusetts.

98 JUN 25 PM 12:12

NORFOLK COUNTY

WHEREAS, Crestview Management Trust is the owner of the property known as 86 Greenleaf Street, Quincy, Massachusetts and as more fully described in the Deed recorded with the Norfolk Registry of Deeds at Book 6610, Page 371; and

WHEREAS, Lender is the holder of a mortgage of said premises dated November 3, 1992, as security for the payment of a note in the original principal amount of \$605,000.00 and recorded with Norfolk Registry Deeds in Book 9592, Page 403; and

WHEREAS, the parties desire to modify the term of said Note and amend said Mortgage:

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby amend said Note and Mortgage as follows:

1. The term of the Mortgage shall be extended to be due and payable on or before June 24, 2008.
2. In addition to the mortgage and other security held by Lender, the note is secured by an Assignment of Leases dated June 24, 1998 and recorded at the Norfolk Registry of Deeds herewith.
3. Borrower hereby ratifies and confirms the provisions of said Mortgage and Assignment of Leases, and other documents executed and delivered incidental thereto, other than as modified herein and/or by the terms of a separate modification of note of even date herewith.
4. The parties hereto represent and agree that this modification does not change the description of the real estate as set forth in said mortgage.

Mail to:
South Shore Savings Bank
11 Front Street
Weymouth, MA 02188

Property Address: 86 Greenleaf Street, Quincy, MA

78

BK12606PG500

EXECUTED under seal this 24th day of June, 1998.


Joel K. Logan, Trustee

SOUTH SHORE SAVINGS BANK

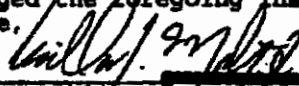

By Peter T. Pastore, Jr.
Vice President and
Commercial Loan Officer

COMMONWEALTH OF MASSACHUSETTS

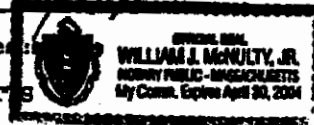
Norfolk, ss.

June 24, 1998

Then personally appeared the above-named Joel K. Logan,
Trustee as aforesaid and acknowledged the foregoing instrument to
be his free act and deed, before me,


Notary Public
My commission expires:

COMMONWEALTH OF MASSACHUSETTS

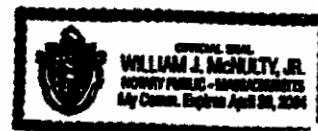


Norfolk, ss.

June 24, 1998

Then personally appeared the above-named Peter T. Pastore,
Jr., Vice President and Commercial Loan Officer and acknowledged
the foregoing instrument to be the free act and deed of the South
Shore Savings Bank, before me,


Notary Public
My commission expires:



THE COMMONWEALTH OF MASSACHUSETTS

NORFOLK, ss

**SUPERIOR COURT
CIVIL ACTION NO. NOCV2005-00868-D**

**SOUTH SHORE SAVINGS BANK,
SUCCESSOR-BY-MERGER TO
SOUTH WEYMOUTH SAVINGS BANK,
Plaintiff**

v.

**JOEL K. LOGAN, INDIVIDUALLY AND AS
TRUSTEE OF CRESTVIEW MANAGEMENT TRUST;
MARY ELLEN LOGAN, INDIVIDUALLY AND AS
TRUSTEE OF CRESTVIEW MANAGEMENT TRUST;
MASSACHUSETTS DEPARTMENT OF REVENUE;
J. GLABB, LLC AS ASSIGNEE OF KING DAVID TRUST;
CIRELLI FOODS, INC.; INTERNAL REVENUE SERVICE;
JONATHAN BASHEIN AS ASSIGNEE OF NIXON
PEABODY, LLP; ROBERT J. GRIFFIN, ESQ.;
THOMAS F. REILLY, ATTORNEY GENERAL OF THE
COMMONWEALTH OF MASSACHUSETTS; THE
COMMONWEALTH OF MASSACHUSETTS BY ITS
DEPARTMENT OF PUBLIC HEALTH; HEALTHCARE
CAPITAL RESOURCES, INC., & HCFP FUNDING, INC.,
SUCCESSOR-IN-INTEREST TO HEALTH PARTNERS
FUNDING, L.P.,**

Defendants

DISCLAIMER OF INTEREST

The defendant, the Commonwealth of Massachusetts Commissioner of Revenue, disclaims any interest in the above-captioned action but maintains the Commonwealth's right to pursue any actions it might have against the defendants.

Respectfully submitted,

**ALAN LEBOVIDGE
COMMISSIONER OF REVENUE
By his attorney,**



Eileen Ryan McAuliffe

BBO No. 435260

Counsel for the Commissioner

Department of Revenue

Litigation Bureau

100 Cambridge Street, 7th Floor

Boston, Massachusetts 02110

Dated: August 16, 2005.

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, certify that I have served a copy of the within Notice of Disclaimer by first-class mail, postage prepaid, upon:

Attorney Jonathan Braverman
Attorney Lisa Bond
Baker, Braverman & Barbadoro, P.C.
50 Braintree Hill Park, Suite 108
Braintree, Massachusetts 02184

Attorney Jason A. Manekas
Bernkopf & Goodman, LLP
125 Summer Street
Boston, Massachusetts 02110-1621

Attorney Sanjit S. Korde
Korde & Associates
321 Billerica Road, Suite 210
Chelmsford, Massachusetts 01824

Joel K. Logan
1035 Main Street
Norwell, Massachusetts 02061-2307

Cirelli Foods
30 Commerce Boulevard
Middleboro, Massachusetts 02346

David Hadas, Assistant Attorney General
Government Bureau
One Ashburton Place, Room 2019
Boston, Massachusetts 02108

Attorney Anthony J. Cichello
Krokidas & Bluestein, LLP
600 Atlantic Avenue
Boston, Massachusetts 02110

Mary Ellen Logan
1035 Main Street
Norwell, Massachusetts 02061-2307

Attorney David B. Currie
Whittier Health Network
25 Railroad Square
Haverhill, Massachusetts 01832

Barbara Healy Smith
Assistant U.S. Attorney
John Joseph Moakley U.S. Courthouse
One Courthouse Way, Suite 9200
Boston, Massachusetts 02110

Dated:
197560/ERM

August 16, 2005.


Eileen Ryan McAuliffe

MASXP-20050621

fostervl

Commonwealth of Massachusetts
NORFOLK SUPERIOR COURT
Case Summary
Civil Docket

08/16/2005

11:42 AM

NOCV2005-00868
South Shore Savings Bank v Logan individually et al

File Date	05/16/2005	Status	Needs review for service (acneserv)	
Status Date	05/16/2005	Session	D - Non Jury-CtRm 8	
Origin	1	Case Type	D99 - Misc equitable remedy	
Lead Case		Track	F	
Service	08/14/2005	Answer	10/13/2005	Rule 12/19/20 10/13/2005
Rule 15	10/13/2005	Discovery	03/12/2006	Rule 56 04/11/2006
Final PTC	05/11/2006	Disposition	07/10/2006	Jury Trial No

PARTIES

Plaintiff

South Shore Savings Bank
Successor by Merger to South Weymouth Savings
Bank
Active 05/16/2005

Defendant

Joel K Logan individually
Served: 05/19/2005
Answered: 06/09/2005
Answered 06/09/2005

Defendant

Joel K Logan Trustee
Served: 05/19/2005
Answered: 06/09/2005
Answered 06/09/2005

Defendant

Mary Ellen Logan individually
Served: 05/19/2005
Answered: 06/09/2005
Answered 06/09/2005

Private Counsel 054740

Jonathan Braverman
Baker Braverman & Barbadoro
50 Braintree Hill Park Suite 108
Braintree, MA 02184-8724
Phone: 781-848-9610
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Active 05/16/2005 Notify

MASXP-20050621
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Commonwealth of Massachusetts
NORFOLK SUPERIOR COURT
Case Summary
Civil Docket

08/16/2005
11:42 AM

NOCV2005-00868

South Shore Savings Bank v Logan individually et al

Defendant

Mary Ellen Logan trustee
Served: 05/19/2005
Answered: 06/09/2005
Answered 06/09/2005

Trustee Defendant

Crestview Management Trust
Active 05/16/2005

Defendant

Massachusetts Department of Revenue
Served: 05/31/2005
Answered: 06/07/2005
Answered 06/07/2005

Defendant

J Glabb LLC as Assignee of King David Trust
Served: 06/14/2005
Answered: 07/01/2005
Answered 07/01/2005

Defendant

Cirelli Foods Inc
Served: 05/24/2005
Served (answr pending) 05/24/2005

Private Counsel 435260

Eileen Ryan McAuliffe
Mass Revenue Dept
Litigation Bureau 7th Fl
P.O. Box 9565
Boston, MA 02114-9565
Phone: 617-626-3217
Fax: 617-626-3245
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*** See Attorney Information Above ***

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MASXP-20050621
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Commonwealth of Massachusetts
NORFOLK SUPERIOR COURT
Case Summary
Civil Docket

08/16/2005
11:42 AM

NOCV2005-00868
South Shore Savings Bank v Logan individually et al

Defendant

Internal Revenue Service
Served: 07/29/2005
Served (answr pending) 07/29/2005

Defendant

Jonathan Bashein assignee of Nixon Peabody LLP
Served: 05/20/2005
Answered: 06/03/2005
Answered 06/03/2005

Defendant

Robert J Griffin
Served: 05/31/2005
Answered: 06/15/2005
Answered 06/15/2005

Defendant

Thomas F Reilly Attorney General Commonwealth
of Massachusetts
Served: 05/27/2005
Answered: 07/11/2005
Answered 07/11/2005

Defendant

Commonwealth of Massachusetts by its Dept of
Public Health
Served: 05/25/2005
Answered: 07/11/2005
Answered 07/11/2005

Private Counsel 636295

Sanjit S Korde
Korde & Associates
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Chelmsford, MA 01824
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Fax: 978-258-7615
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*** See Attorney Information Above ***

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Government Bureau
One Ashburton Place Rm 2019
Boston, MA 02108
Phone: 617-727-2200
Fax:
Active 07/11/2005 Notify

*** See Attorney Information Above ***

MASXP-20050621

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Commonwealth of Massachusetts
NORFOLK SUPERIOR COURT
Case Summary
Civil Docket

08/16/2005

11:42 AM

NOCV2005-00868**South Shore Savings Bank v Logan individually et al****Defendant**

Healthcare Capital Resources Inc

Served: 05/23/2005

Served (answr pending) 05/23/2005

ENTRIES

Date	Paper	Text
05/16/2005	1.0	Complaint filed \$345.00 entry fee paid
05/16/2005		Origin 1, Type D99, Track F.
05/16/2005	2.0	Civil action cover sheet filed
05/16/2005		fast track notice sent to pliffs attorney
05/25/2005	3.0	SERVICE RETURNED: accepted by Sanjit Korde, Esq. on behalf of Jonathan Bashein assignee of Nixon Peabody LLP(Defendant) 5/20/05
06/02/2005		ONE TRIAL review by Clerk, Case is to remain in the Superior Court
06/03/2005	4.0	ANSWER of Jonathan Bashein assignee of Nixon Peabody LLP(Defendant)
		-Tracking notice sent to defendant's attorney
06/07/2005	5.0	ANSWER: of the Massachusetts Commissioner of Revenue Massachusetts Department of Revenue(Defendant) -Tracking notice sent to defendant's attorney
06/09/2005	6.0	SERVICE RETURNED: Healthcare Capital Resources Inc(Defendant), s/o 5/23/05, cert. mail, return receipt attached (Rec'd. 6/8/05)
06/09/2005	7.0	SERVICE RETURNED: Thomass P. Reilly, Attorney General, Commonwealth of Massachusetts Defendant)in hand, A. Webber, agent, s/o 5/27/05 (Rec'd. 6/8/05)
06/09/2005	8.0	SERVICE RETURNED: Robert J Griffin(Defendant) in hand, M. Aronis, agent, s/o 5/31/05 (Rec'd. 6/8/05)
06/09/2005	9.0	SERVICE RETURNED: Cirelli Foods Inc(Defendant) in hand, Maria Thompson, agent, s/o 5/20/05 (Rec'd. 6/8/05)
06/09/2005	10.0	SERVICE RETURNED: Commonwealth of Massachusetts by its Dept of Public Health, service made on May 25, 2005 (in hand) C. Christopher, agent (Rec'd. 6/8/05)
06/09/2005	11.0	SERVICE RETURNED: Joel K Logan individually(Defendant) L&U, s/o 5/19/05 (Rec'd. 6/18/05)
06/09/2005	12.0	SERVICE RETURNED: Joel K Logan Trustee(Defendant)L&U, s/o 5/19/05 (Rec'd. 6/8/05)
06/09/2005	13.0	SERVICE RETURNED: Mary Ellen Logan individually(Defendant) L&U, 5/19/05 (Rec'd. 6/8/05)
06/09/2005	14.0	SERVICE RETURNED: Mary Ellen Logan trustee(Defendant) L&U, s/o 5/9/05 (Rec'd. 6/8/05)
06/09/2005		Pleading, Return of Service, MA Dept. of Revenue/Collections, returned to Jonathan Braverman, Esq.: Please have Deputy Sheriff indicate name of person accepting service
06/09/2005	15.0	ANSWER of Joel K Logan individually(Defendant) and Mary Ellen Logan, Individually

MASXP-20050621
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Commonwealth of Massachusetts
NORFOLK SUPERIOR COURT
Case Summary
Civil Docket

08/16/2005
11:42 AM

NOCV2005-00868
South Shore Savings Bank v Logan individually et al

Date	Paper	Text
06/09/2005	16.0	ANSWER of Joel K Logan Trustee(Defendant) and Mary Ellen Logan, Trustee
06/16/2005	17.0	ANSWER: Robert J Griffin(Defendant) to Mortgagee's Complaint for Interpleader (Rec'd. 6/15/05) Fast Track Notice sent to Anthony J. Cichello, Esq.
06/20/2005	18.0	SERVICE RETURNED (summons): Massachusetts Department of Revenue, service made on May 31, 2005 (in hand)-served on May 31, 2005
06/21/2005	19.0	SERVICE RETURNED (summons): in hand to C/O David B Curie, Esq. Healthcare Capital Resources, In. 6/10/05
06/28/2005	20.0	ANSWER: of Greenleaf VI as sucessor in interest to Healthcare Capital Resources Inc and HCR Pool II Funding Corporation
06/30/2005	21.0	SERVICE RETURNED: accepted by Todd D Goldberg, Esq., attorney for J Glabb LLC as Assignee of King David Trust(Defendant) 6/14/05 - acceptance of service attached
07/01/2005	22.0	ANSWER of J Glabb LLC to mortgagee's complaint for interpleader - Fast track notice sent to defendant's attorney
07/11/2005	23.0	ANSWER: Thomas F Reilly Attorney General Commonwealth of Massachusetts(Defendant)
07/11/2005		ANSWER: Commonwealth of Massachusetts by its Dept of Public Health(Defendant)
08/05/2005	24.0	SERVICE RETURNED: Internal Revenue Service(Defendant), in hand to E. Lynch, agent on 7/29/05

EVENTS

JS 44 (Rev. 11/04)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I. (a) PLAINTIFFS

South Shore Savings Bank, Successor by merger to South Weymouth Savings Bank

(b) County of Residence of First Listed Plaintiff Norfolk
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)

Jonathan Braverman, Esq., Baker, Braverman & Barbadoro, P.C.,
50 Braintree Hill Park, Suite 108, Braintree, MA 02184, (781) 848-9610

DEFENDANTS

Please see attached list.

County of Residence of First Listed Defendant

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.

Attorneys (If Known)

Lydia Bottomo Terranck, Attorney, United States Department of Justice (for IRS)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
☐ 3 Federal Question (U.S. Government Not a Party)
☒ 2 U.S. Government Defendant
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | | | | | |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| | PTF | DEF | | PTF | DEF |
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition			

V. ORIGIN

(Place an "X" in One Box Only)

- ☐ 1 Original Proceeding
☒ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from another district (specify)
☐ 6 Multidistrict Litigation
☐ 7 Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing. (Do not cite jurisdictional statutes unless diversity):
 28 U.S.C. Sections 1441, 1442(a)(1), 1444

Brief description of cause:
 A civil interpleader action against the United States.

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

08/23/2005

SIGNATURE OF ATTORNEY OF RECORD

Lydia Bottomo Terranck

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

1. Title of case (name of first party on each side only) South Shore Savings Bank v. Joel K. Logan, Individually and as Trustee of Crestview Management Trust, et al.

2. Category in which the case belongs based upon the numbered nature of suit code listed on the civil cover sheet. (See local rule 40.1(a)(1)).

— I. 160, 410, 470, R.23, REGARDLESS OF NATURE OF SUIT.

— II. 195, 368, 400, 440, 441, 444, 540, 550, 555, 625, 710, 720, 730, 740, 790, 791, 820*, 830*, 840*, 850, 890, 892-894, 895, 950.

*Also complete AO 120 or AO 121 for patent, trademark or copyright cases

— III. 110, 120, 130, 140, 151, 190, 210, 230, 240, 245, 290, 310, 315, 320, 330, 340, 345, 350, 355, 360, 362, 365, 370, 371, 380, 385, 450, 891.

X IV. 220, 422, 423, 430, 460, 510, 530, 610, 620, 630, 640, 650, 660, 690, 810, 861-865, 870, 871, 875, 900.

— V. 150, 152, 153.

05 - 11754 RGS

3. Title and number, if any, of related cases. (See local rule 40.1(g)). If more than one prior related case has been filed in this district please indicate the title and number of the first filed case in this court.

None

4. Has a prior action between the same parties and based on the same claim ever been filed in this court?

YES ☐ NO ☒

5. Does the complaint in this case question the constitutionality of an act of congress affecting the public interest? (See 28 USC §2403)

YES ☐ NO ☒

If so, is the U.S.A. or an officer, agent or employee of the U.S. a party?

YES ☐ NO ☐

6. Is this case required to be heard and determined by a district court of three judges pursuant to title 28 USC §2284?

YES ☐ NO ☒

7. Do all of the parties in this action, excluding governmental agencies of the United States and the Commonwealth of Massachusetts ("governmental agencies"), residing in Massachusetts reside in the same division? - (See Local Rule 40.1(d)).

YES ☒ NO ☐

A. If yes, in which division do all of the non-governmental parties reside?

Eastern Division ☒

Central Division ☐

Western Division ☐

B. If no, in which division do the majority of the plaintiffs or the only parties, excluding governmental agencies, residing in Massachusetts reside?

Eastern Division ☐

Central Division ☐

Western Division ☐

8. If filing a Notice of Removal - are there any motions pending in the state court requiring the attention of this Court? (If yes, submit a separate sheet identifying the motions)

YES ☐ NO ☒

(PLEASE TYPE OR PRINT)

ATTORNEY'S NAME Lydia Bottome Turanchik

ADDRESS U.S. Department of Justice, Tax Division, P.O. Box 55, Ben Franklin Station, Washington, DC 20044

TELEPHONE NO. (202) 307-6560